

EFRAG FR TEG – CFSS WEBCAST MEETING

AGENDA



Thursday 12 September 2024 | 09:00 – 15:45



Webcast meeting

TIME	SESSION	OBJECTIVE	PRESENTER
09:00 – 10:05	Closed session		
09:00 – 09:05 (5 min)	1. Opening.	Welcome and apologies, approval of SOD	Sébastien Harushimana
09:05 – 09:35 (30 min)	2. EFRAG Update	Receive an update from the Chairs of the EFRAG FR TEG and EFRAG SR TEG	Sébastien Harushimana and Chiara Del Prete
09:35 – 10:05 (30 min)	3. ESMA, EC and IASB Update	Receive an update of main developments	ESMA, EC, IASB
10:05 - 10:10 (5 min)	Break (to open the public session)		
10:10 - 15:45	Public session		
10:10 – 10:55 (45 min)	4. Climate-related and Other Uncertainties in the Financial Statements	Seek feedback from members on the project, including feedback on the exposure draft proposing examples illustrating the application of the	Project team

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		requirements in IFRS Accounting Standards to report the effects of climate-related and other uncertainties in financial statements. (ASAF topic)	
10:55 – 11:40 (45 min)	5. Rate-regulated Activities	Seek members' views on the IASB's tentative decisions in Q1 and Q2 2024. (ASAF topic)	Project team
11:40 – 11:55 (15 min)	Break		
11:55– 12:40 (45 min)	6. Power Purchase Agreements	Update on IASB first assessment on ED feedback. (ASAF topic)	Project team
12:40 - 13:10 (30 min)	Lunch		
13:10 – 14:10 (60min)	7. Post-implementation Review (PIR) of IFRS 16 Leases	Seek members' additional input on the implementation and ongoing application of IFRS 16 Leases, including matters that they think the IASB should consider in the PIR of the Standard. (ASAF topic). To understand outreach activities of NSS.	Project team
14:10 - 14:25 (15 min)	Break		

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14:25 – 15:10 (45 min)	8. Updating Subsidiaries without Public Accountability: Disclosures	To discuss key messages with NSS and the approach of gaining feedback for the IFRS 19 endorsement process and on proposed amendments of IFRS 19	Project team
15:10- 15:40 (30 min)	9. Update on IFRS IC topics	Provide an update on IFRS IC topics	Project team
15:40 – 15:45 (5 min)	10. Agenda topics for next EFRAG FR TEG-CFSS and ASAF meetings	Receive an update on the IASB work plan and discuss members' views on the preliminary agenda for the next ASAF meeting	EFRAG Secretariat
15:45	End of meeting		

Topics on ASAF agenda not covered at the EFRAG CFSS and TEG meeting (ASAF papers will be uploaded for background only):

11. Dynamic Risk Management (DRM)

12. Pollutant Pricing Mechanisms